

the contributor's full name, mailing address, occupation and name of employer, and include an accurate statement of Federal law regarding the collection and reporting of individual contributor identifications, such as: "Federal law requires us to use our best efforts to collect and report the name, mailing address, occupation and name of employer of individuals whose contributions exceed \$200 in a calendar year," or "To comply with Federal law, we must use best efforts to obtain, maintain, and submit the name, mailing address, occupation and name of employer of individuals whose contributions exceed \$200 per calendar year." The request and statement shall appear in a clear and conspicuous manner on any response material included in a solicitation. The request and statement are not clear and conspicuous if they are in small type in comparison to the solicitation and response materials, or if the printing is difficult to read or if the placement is easily overlooked.

\* \* \* \* \*

(3) The treasurer reports all contributor information not provided by the contributor, but in the political committee's possession, or in its connected organization's possession, regarding contributor identifications, including information in contributor records, fundraising records and previously filed reports, in the same two-year election cycle in accordance with 11 CFR 104.3; and

\* \* \* \* \*

Dated: October 4, 1996.

Lee Ann Elliott,

*Chairman, Federal Election Commission.*

[FR Doc. 96-25921 Filed 10-8-96; 8:45 am]

BILLING CODE 6715-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[CO-24-96, CO-25-96, CO-26-96]

RIN 1545-AU31, 1545-AU32, 1545-AU33

#### **Consolidated Returns—Limitations on the Use of Certain Losses and Deductions; Regulations Under Section 1502 of the Internal Revenue Code of 1986; Limitations on Net Operating Loss Carryforwards and Certain Built-in Losses and Credits Following an Ownership Change of a Consolidated Group; Regulations Under Section 382 of the Internal Revenue Code of 1986; Application of Section 382 in Short Taxable Years and With Respect to Controlled Groups; Hearing Cancellation**

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Cancellation of notice of public hearing on proposed rulemaking.

**SUMMARY:** This document provides notice of cancellation of a public hearing on proposed regulations relating to deductions and losses of members; limitations on net operating loss carryforwards and certain built-in losses and credits following an ownership change with respect to consolidated groups; and the application of section 382 in short taxable years and with respect to controlled groups. The public hearing originally scheduled for October 17, 1996, beginning at 10:00 a.m. is cancelled.

**FOR FURTHER INFORMATION CONTACT:** Evangelista C. Lee of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622-7190, (not a toll free number).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is proposed amendments to the Income Tax Regulations under sections 25, 382 and 1502 of the Internal Revenue Code. A notice of public hearing appearing in the Federal Register on Thursday, June 27, 1996 (61 FR 33393), (61 FR 33395), and (61 FR 33391), announced that the public hearing on proposed regulations under sections 25, 382, 1502 of the Internal Revenue Code would be held on Thursday, October 17, 1996, beginning at 10:00 a.m., in the NYU Classroom, Room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, D.C. 20224.

The public hearing scheduled for Thursday, October 17, 1996, is cancelled.

Michael L. Slaughter,

*Acting Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

[FR Doc. 96-25943 Filed 10-8-96; 8:45 am]

BILLING CODE 4830-01-U

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[OH101-1b; FRL-5631-4]

#### **Approval and Promulgation of Implementation Plans; Ohio**

**AGENCY:** United States Environmental Protection Agency (USEPA).

**ACTION:** Proposed rule.

**SUMMARY:** The USEPA is proposing to approve a Sulfur Dioxide State Implementation Plan (SIP) revision request submitted by the State of Ohio on July 18, 1996. This requested revision allows Ohio to revert to an emission limit from the Federal Implementation Plan for Ohio Edison's Sammis plant and tightens the emission limit for Ohio Edison's Toronto plant. In the Final Rules section of this Federal Register, USEPA is approving the State's SIP revision as a direct final rule without prior proposal because the agency views this as a noncontroversial SIP revision and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this proposed rule, no further activity is contemplated in relation to this rule. However, if the USEPA receives significant adverse comments which have not been previously addressed, the direct final rule will be withdrawn and the public comments received will be addressed in a subsequent final rule based on this proposed rule. The USEPA will not institute a second comment period on this action. Any parties interested in commenting on this action should do so at this time.

**DATES:** Comments must be received in writing by November 8, 1996.

**ADDRESSES:** Copies of the revision request are available for inspection at the following address: U.S. Environmental Protection Agency, Region 5, Air and Radiation Division, 77 West Jackson Boulevard, Chicago, Illinois 60604. (It is recommended that you telephone Fayette Bright at (312)